

Department of the Treasury -- Internal Revenue Service

**Notice of Encumbrances Against or Interests in
Property Offered for Sale**

NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) .

As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) Taxpayer
Some of these encumbrances or interests may be superior to the lien of the United States.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Property Taxes	\$9,942.39	2008/2009	Wayne County Treasurer 16 William Street Lyons NY14489	Wayne County Treasurer 16 William Street Lyons NY 14489	10/16/2009
Mortgage	\$0.00	04/22/1997	Wayne County Clerk 9 Pearl Street Lyons NY 14489 4/22/1997	Five Star Bank successor by merger to The National bank of Geneva and further assigned to David Guidic Karin Guidici Brian Lange and Deborah Lange assignment dated 12/18/2008 and recorded 2/3/2009 satisfaction signed 4/20/2009 but not yet recorded	10/16/2009
Mortgage	\$0.00	04/22/1997	Wayne County Clerk 9 Pearl Street Lyons NY14489 04/22/1997	Rural Opportunities Inc. 339 East Avenue Rochester NY 14604 satisfied on 12/01/2006 but not recorded	10/16/2009
Notice of Federal Tax Lien	\$7,060.73	09/25/2000	New York State Secretary of State Albany NY12227 01/25/2002	Internal Revenue Service 255 East Avenue Rochester NY14604	10/16/2009
Notice of Federal Tax Lien	\$7,060.73	09/25/2000	Wayne County Clerk 9 Pearl Street Lyons NY 14489	Internal Revenue Service 255 East Avenue Rochester NY14604	10/16/2009
Notice of Federal Tax Lien	\$3,512.53	12/25/2000	New York State Secretary of State Albany NY12227 01/25/2002	Internal Revenue Service 255 East Avenue Rochester NY 14604	10/16/2009
Notice of Federal Tax Lien	\$3,512.53	12/25/2000	Wayne County Clerk 9 Pearl Street Lyons NY 14489 01/30/2002	Internal Revenue Service 255 East Avenue Rochester NY14604	10/16/2009
Notice of Federal Tax Lien	\$7,441.04	03/19/2001	New York State Secretary of State Albany NY12227	Internal Revenue Service 255 East Avenue Rochester NY14604	10/16/2009

Name	JOHN M. KENNEY	Signature	Date
Title	PROP AP & LIQ SPEC-PALS		

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			01/25/2002		
Notice of Federal Tax Lien	\$7,441.04	03/19/2001	Wayne County Clerk 9 Pearl Street Lyons NY14489	Internal Revenue Service 255 East Avenue Rochester NY 14604	10/16/2009
Notice of Federal Tax Lien	\$6,889.89	06/25/2001	New York State Secretary of State Albany NY12227 01/25/2002	Internal Revenue Service 255 East Avenue Rochester NY14604	10/16/2009
Notice of Federal Tax Lien	\$6,889.89	06/25/2001	Wayne County Clerk 9 Pearl Street Lyons NY14489	Internal Revenue Service 255 East Avenue Rochester NY 14604	10/16/2009
Notice of Federal Tax Lien	\$500.00	08/27/2001	Wayne County Clerk 9 Pearl Street Lyons NY14489 07/24/2003	Internal Revenue Service 255 East Avenue Rochester NY14604	10/16/2009
Notice of Federal Tax Lien	\$500.00	08/27/2001	New York State Secretary of State Albany NY12227 09/08/2008	Internal Revenue Service 255 East Avenue Rochester NY 14604	10/16/2009
Notice of Federal Tax Lien	\$5,421.30	09/17/2001	New York State Secretary of State Albany NY12227 01/25/2002	Internal Revenue Service 255 East Avenue Rochester NY14604	11/16/2009
Notice of Federal Tax Lien	\$5,421.30	09/17/2001	Wayne County Clerk 9 Pearl Street Lyons NY14489 01/30/2002	Internal Revenue Service 255 East Avenue Rochester NY 14604	10/16/2009
Notice of Federal Tax Lien	\$10,558.47	12/31/2001	New York State Secretary of State Albany NY12227 01/25/2002	Internal Revenue Service 255 East Avenue Rochester NY14604	10/16/2009
Notice of Federal Tax Lien	\$10,558.47	12/31/2001	Wayne County Clerk 9 Pearl Street Lyons NY14489 01/30/2002	Internal Revenue Service 255 East Avenue Rochester NY14604	10/16/2009
Notice of Federal Tax Lien	\$2,959.94	04/01/2002	New york State Secretary of state albany NY12227 04/22/2002	Internal Revenue Service 255 East Avenue Rochester NY 14604	10/16/2009

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Notice of Federal Tax Lien	\$2,959.94	04/01/2002	Wayne County Clerk 9 Pearl Street Lyons NY14489 04/23/2002	Internal Revenue Service 255 East Avenue Rochester NY14604	10/16/2009
Notice of Federal Tax Lien	\$363.33	05/20/2002	Wayne County Clerk 9 Pearl Street Lyons NY14489 07/24/2003	Internal Revenue Service 255 East Avenue Rochester NY14604	10/16/2009
Notice of Federal Tax Lien	\$363.33	05/20/2002	New York State Secretary of State Albany NY12227 09/08/2008	Internal Revenue Service 255 East Avenue Rochester NY14604	10/16/2009
Notice of Federal Tax Lien	\$500.00	06/24/2002	Wayne County Clerk 9 Pearl Street Lyons NY 14489 07/24/2003	Internal Revenue Service 255 East Avenue Rochester NY 14604	10/16/2009
Notice of Federal Tax Lien	\$500.00	06/24/2002	New York State Secretary of State Albany NY12227 09/08/2008	Internal Revenue Service 255 East Avenue Rochester NY 14604	10/16/2009
Warrant	\$25,386.68	02/26/2007	Wayne County Clerk 9 Pearl Street Lyons NY14489 02/26/2007	New York State Department of Tax & Finance Bldg 8 Room 700 State Campus Albany NY12227	10/16/2009
Warrant	\$25,386.68	02/26/2007	New York State Secretary of State Albany NY12227 03/05/2007	New York State Department of Tax & Finance Bldg 8 Room 700 State Campus Albany NY12227	10/16/2009
Warrant	\$1,688.07	05/05/2007	New York State Secretary of state Albany NY12227 05/05/2007	New York State Department of Tax & Finance Bldg 8 Room 700 State Campus Albany NY12227	10/16/2009
Notice of Federal Tax Lien	\$1,073.40	09/03/2007	Wayne County Clerk 9 Pearl Street Lyons NY14489 07/31/2008	Internal Revenue Service 255 East Avenue Rochester NY 14604	10/16/2009
Notice of Federal Tax Lien	\$1,073.40	09/03/2007	New York State Secretary of State Albany NY12227	Internal Revenue Service 255 East Avenue Rochester NY 14604	10/16/2009

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			09/08/2008		
Warrant	\$1,553.54	11/08/2007	new york State Secretary of state Albany NY 12227 11/08/2007	New York State Department of Tax & Finance Bldg 8 Room 700 State Campus Albany NY 12227	10/16/2009
Warrant	\$16,233.49	11/08/2007	New York State Secretary of State Albany NY12227 11/08/2007	New York State Depratment of Tax & Finance Bldg 8 Room 700 State Campus Albany NY12227	10/16/2009
Warrant	\$42,649.73	05/15/2008	Wayne County Clerk 9 Pearl Street Lyons NY14489 05/15/2008	New York State Department of Tax & Finance Bldg 8 Room 700 State Campus Albany NY12227	10/16/2009
Warrant	\$42,649.73	05/15/2008	New York State Department of State Albany NY12227 05/21/2008	New York State Department of Tax & Finance Bldg 8 Room 700 State Campus Albany NY12227	10/16/2009
Judgement	\$5,561.82	06/03/2008	Wayne County Clerk 9 Pearl Street Lyons NY14489 06/03/2008	Sysco Food Services of Syracuse LLC PO Box 80 Warners NY13164	10/16/2009
Judgement	\$2,959.11	06/10/2008	Wayne County Clerk 9 Pearl Street Lyons NY14489 06/10/2008	Sysco Food Services of Syracuse LLC PO Box 80 Warners NY13164	10/16/2009
Warrant	\$4,898.94	07/11/2008	Wayne CountyClerk 9 Pearl Street Lyons NY14489 07/11/2008	New York State Department of Tax & Finance Bldg 8 Room 700 State Campus Albany NY12227	10/16/2009
Warrant	\$4,898.94	07/11/2008	New York State Secretary of State Albany NY12227 07/16/2008	New York State Department of Tax & Finance Bldg 8 Room 700 State Campus Albany NY 12227	10/16/2009
Judgement	\$15,208.19	08/01/2008	Wayne County Clerk 9 Pearl Street Lyons NY 14489 08/01/2008	Jacobstein Food Service LLC c/o Lacy Katzen LLP 15 airline Drive Rochester NY14624	10/16/2009
Warrant	\$2,665.80	10/21/2008	Wayne County Clerk 9 Pearl Street Lyons	New York State Department of Labor Unemployment Insurance	10/16/2009

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			NY14489 10/21/2008	Bldg 12 Room 256 State Campus Albany NY12227	
Warrant	\$304.97	12/11/2008	Wayne County Clerk 9 Pearl Street Lyons NY14489 12/11/2008	New York State Department of Tax & Finance Bldg 8 Room 700 State Campus Albany NY12227	10/16/2009
Warrant	\$304.97	12/11/2008	New York State Secretary of State Albany NY 12227 12/18/2008	New York State Department of Tax & Finance Bldg 8 Room 700 State Campus Albany NY12227	10/16/2009
Warrant	\$4,474.25	12/26/2008	Wayne County Clerk 9 Pearl Street Lyons NY 12/26/2008	New York State Department of Labor Unemployment Insurance Bldg 12 Room 256 State Campus Albany NY12227	10/16/2009
Notice of Federal Tax Lien	\$67,401.64	01/05/2009	Wayne County Clerk 9 Pearl Street Lyons NY14489	Internal Revenue Service	10/16/2009
Notice of Federal Tax Lien	\$67,401.64	01/05/2009	New York State Secretary of State Albany NY12227 02/17/2009	Internal Revenue Service 255 East Avenue Rochester NY14604	10/16/2009
Notice of Federal tax Lien	\$1,277.20	01/12/2009	Wayne County Clerk 9 Pearl Street Lyons NY14489 02/17/2009	Internal Revenue Service 255 East Avenue Rochester NY14604	10/16/2009
Notice of Federal Tax Lien	\$1,277.20	01/12/2009	New York State Secretary of State Albany NY12227 02/17/2009	Internal Revenue Service 255 East Avenue Rochester NY14604	10/16/2009
Judgement	\$4,000.00	02/09/2009	Wayne County Clerk 9 Pearl Street Lyons NY14489 02/09/2009	Workers Compensation Board of NY 20 Park Street Albany NY12207	10/16/2009
Warrant	\$2,282.24	02/12/2009	Wayne County Clerk 9 Pearl Street Lyons NY14489 02/12/2009	New York State Department of Tax & Finance Bldg 8 Room 700 State Campus Albany NY 12227	10/16/2009
Warrant	\$1,117.12	02/24/2009	Wayne County Clerk 9 Pearl Street Lyons	New York State Department of Labor Unemployment Insurance	10/16/2009

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			NY14489 02/24/2009	Bldg 12 Room 256 State Campus Albany NY12227	
Warrant	\$900.00	04/22/2009	Wayne County Clerk 9 Pearl Street Lyons NY14489 04/22/2009	New York State Department of Labor Unemployment Insurance Bldg 12 Room 256 State Campus Albany NY 12227	10/16/2009

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